

18 May 2009

Managers' Internal Control Program
How to Prepare an Annual MIC Statement of Assurance (SOA)

1. The NAVCRUITCOM MIC Certification Statement is the Statement of Assurance (SOA) and certifies to DEPCNAVPERS the existence of administrative and accounting controls within Navy Recruiting Command. The existence and oversight of these controls prevent or lessen the risk of fraud, waste, abuse, or mismanagement in program administration and operations; and reports on significant material weaknesses or accomplishments.

2. Each NAVCRUITCOM Headquarters Department Head, Department Deputy, and Special Assistant, will be held accountable for submitting an Annual MIC SOA to 00IG4 for the current MIC reporting period, 1 July [previous year] to 30 June [current year] no later than 1 May.

3. Each SOA shall be formatted using the letterhead memorandum. Example memorandum provided.

4. Each SOA shall be signed by the Department Head or Special Assistant providing reasonable assurance that management (internal) controls within their cognizance are in place and working efficiently and effectively. The following provides guidance needed to complete an SOA. The statements that must be included in an SOA are:

a. Provide statement giving reasonable assurance administrative and accounting controls are in place to prevent or lessen the risk of fraud, waste, or abuse in program administration or operations.

b. Provide statement reporting on significant management control material weaknesses that cannot be corrected at the MAU level. State what higher level material weakness needs to be reported to. If no weakness has been identified, indicate "No significant management control material weakness has been identified during the 12-month period ending 30 June [current year]."

c. Provide statement reporting on significant management control material weaknesses that cannot be corrected at the MAU level, previously reported to higher level and needs revisited. If no weakness has been identified, indicate "No significant management control material weakness has been identified during the 12-month period ending 30 June [current year]."

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d. Provide statement reporting on significant management control accomplishments that provide improvement to the controls and aid in the command's mission. If no accomplishment has been identified, indicate "No significant accomplishment has been identified during the 12-month period ending 30 June [current year]."

e. Provide statement reporting on the number of internal control assessments completed during the 12-month period ending 30 June [current year]." This document shall provide information on inspections, assessments or reviews completed for the current reporting period, 01 July [previous year] through 30 June [current year].

f. Provide statement reporting on the number of internal control assessments planned to complete during the following 12-month period, 01 July [current year] through 30 June [next year]. This document shall provide information on inspections, assessments or reviews planned for the current reporting period, 01 July [previous year] through 30 June [next year].

g. Provide statement reporting MIC Managers has completed the NKO MIC Training for Managers within the last three years. Include a copy of the MIC Managers Certificate for MIC Training with the SOA.

h. Provide signed statement by the senior leadership, i.e. NAVCRUITCOM Division Head, NAVCRUITCOM Special Assistant.

5. Complete all related enclosures. Reference (b) provides formats to be used for submitting the SOA.

6. Additional guidance

a. MIC acronyms and definitions are provided in enclosure (1) of this instruction.

b. Additional guidance in preparing the Certification Statement is provided in reference (b) of this instruction.

c. Additional guidance for enclosures is provided in this instruction and reference (b) of this instruction.

d. SOA and enclosures are to be forwarded electronically to 00IG4, francine.bowhay@navy.mil or faxed to 901-874-9047.

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e. SOA and enclosures are to be maintained in official MICP files.

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Example SOA

(Enclosures in this example relate to the example only.)

1 May (current year)

From: Navy Recruiting Command (Department or Special Assistant Office)

To: Deputy Commander, Navy Recruiting Command

Via: Navy Recruiting Command, Inspector General (00IG4)

Subj: MANAGERS' INTERNAL CONTROL STATEMENT OF ASSURANCE (SOA)

Ref: (a) SECNAVINST 5200.35
(b) SECNAVINST M-5200.35
(c) COMNAVCRUITCOMINST 5200.1

Encl: (1) Accomplishments
(2) Listing of Material Weaknesses, Reportable Conditions and Items to be Revisited; Uncorrected and Corrected
(3) Uncorrected Material Weaknesses, Reportable Conditions and Items to be Revisited
(4) Corrected Material Weaknesses, Reportable Conditions and Items to be Revisited
(5) Headquarters, FMFIA Summary - Inventory of Controls and Risk Assessment Results
(6) MICP for Managers' Certificates of Completion

1. NAVCRUITCOM (Headquarters Department Code, or Headquarters Special Assistant Code) has taken the necessary measures to ensure their system of internal controls were in effect during the 12-month period ending 30 June (current year). There were (insert number) internal control assessments completed. There were (insert number) Operational Risk Management (ORM) Assessments completed. The evaluation was performed per policies contained within references (a) through (c). Enclosures (1) and (6) are forwarded per references (a) through (c).

2. NAVCRUITCOM (Headquarters Department Code, or Headquarters Special Assistant Code) MICP items to be revisited are detailed in enclosures (2) through (4).

3. NAVCRUITCOM (Headquarters Department Code, or Headquarters Special Assistant Code) have planned (insert number) internal control assessments to be completed during the 12-month period ending 30 June (next year).

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4. The NAVCRUITCOM (Headquarters Department Code, Department Head and Deputy, or Headquarters Special Assistant) have received MIC Training. All Certificates of completion are no more than three years old and provided in enclosure (6).

5. I have reasonable assurance that internal controls are in place and operating effectively and that the requirements of the FMFIA (Federal Managers' Financial Integrity Act) of 1982 (31 USC 3512) were achieved (with the exception of the items to be revisited in enclosures (2) through (5)).

6. Information to support the certification was derived from (i.e. management reviews, process analysis, audits, studies, evaluations, inspections, taskers) including knowledge gained from daily operations of programs and functions.

7. My MICP Manager is (provide name, title, telephone number, and email address). His/her MICP POC is (provide name, organization code, telephone number, fax number, and email address).

(Department Head or Commanding Officer)